



House Bill No. 6447

Public Act No. 13-112

AN ACT CONCERNING THE OCCUPATIONAL TAX ON ATTORNEYS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Section 1. Subsection (g) of section 51-81b of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2013*):

(g) This section shall not apply (1) to any attorney whose name has been removed from the roll of attorneys maintained by the clerk of the superior court for the judicial district of Hartford, (2) to any attorney who has retired from the practice of law, provided the attorney shall file written notice of retirement with the clerk of the superior court for the judicial district of Hartford, (3) to any attorney who does not engage in the practice of law as an occupation and receives less than [four hundred fifty] one thousand dollars in legal fees or other compensation for services involving the practice of law during any calendar year, or (4) with respect to the tax due in any calendar year, to any attorney serving on active duty with the armed forces of the United States for more than six months in such year.

Approved June 6, 2013